

House File 2096 - Introduced

HOUSE FILE _____
BY BOAL

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act providing an exemption from the sales and use taxes of
2 paint and other refinish materials applied or affixed to motor
3 vehicles during their repair.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
5 TLSB 5513YH 82
6 mg/sc/8

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1 1 Section 1. Section 423.3, Code Supplement 2007, is amended
1 2 by adding the following new subsection:
1 3 NEW SUBSECTION. 40A. The sales price from the sale of
1 4 paint and other refinish materials to a retailer to be applied
1 5 to or affixed to a motor vehicle in providing vehicle repair
1 6 service, which service is subject to section 423.2, subsection
1 7 6, and for which the retailer separately identifies and
1 8 charges for such paint and each item of materials.

1 9 EXPLANATION

1 10 This bill provides for an exemption from the sales and use
1 11 taxes of paint and other refinish materials to a provider of
1 12 vehicle repair services that are to be applied to or affixed
1 13 to the vehicle if the price of the repair service is subject
1 14 to sales tax and the paint and each item of materials are
1 15 separately stated and charged for.
1 16 LSB 5513YH 82
1 17 mg/sc/8